

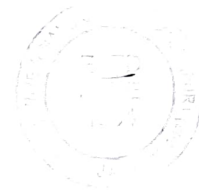
VIVEKANAND COLLEGE (EMPOWERED AUTONOMOUS), KOLHAPUR
STATEMENT OF SYLLABUS COVERED

Year- 2024-25

Name of Teacher- Dr. Surekha .S. Awate

Term- Ist (Sem-I)

Department- B.Com Commerce



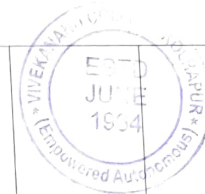
| Class | Subject | Syllabus assigned | Syllabus Covered | Syllabus not to Covered | Remark |
|-------------------------------|------------------------|---|---|-------------------------|--------|
| B.Com- I Group A Div- A | Financial Accounting-I | Module-I Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting-accounting concepts and conventions, reading of ledger account. | Module-I Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account. | ..... |  |
| | | Module-II Conversion of Partnership Firm in to Limited Company : Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company. | Module-II Conversion of Partnership Firm in to Limited Company : Meaning , Objectives of conversion, Methods of ascertainment of purchase consideration, Conversion Accounting In the Books of Partnership Firm and Limited Company. | ..... |  |
| | | Module-III Amalgamation of Partnership firm: Meaning, Need, Objectives Accounting for Amalgamation. | Module-III Amalgamation of Partnership firm: Meaning, Need, Objectives Accounting for Amalgamation. | ..... |  |
| | | Module-IV Accounts of Professionals: Introduction , Meaning Systems of keeping accounts by | Module-IV Accounts of Professionals: Introduction , Meaning Systems of keeping accounts by | ..... |  |



| | | <p>Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance sheet of medical practitioners and professional accountants.</p> <p>Accounts of Inventory: FIFO, LIFO Methods</p> | <p>Professionals Books of Accounts maintained by professionals Preparation of receipts and expenditure accounts and Balance sheet of medical practitioners and professional accountants.</p> <p>Accounts of Inventory: FIFO, LIFO Methods</p> | | |
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| Class | Subject | Syllabus assigned | Syllabus Covered | Syllabus not to Covered | Remark |
| B.Com-I Group A Div- A & B | Ancient Indian Accounting And Auditing Practices (IKS) | <p>Module-I</p> <p>A) Introduction to Indian Knowledge System, Introduction, Meaning, Definition of IKS, Ancient Indian Knowledge System. Ancient Indian Knowledge System: Accounting and Auditing Practices. Introduction, Evolution of Accounting and Auditing in India.</p> <p>B) Ancient Indian Scholar: Koutilya-Kautilya's contribution to accounting: Kautilya's Arthashastra : Book Keeping Rules, Maintenance of Accounts, Classification of Receipts, Roles of Treasury and Auditor, verification and auditing of Accounting.</p> | <p>Module-I</p> <p>A) Introduction to Indian Knowledge System, Introduction, Meaning, Definition of IKS, Ancient Indian Knowledge System. Ancient Indian Knowledge System: Accounting and Auditing Practices. Introduction, Evolution of Accounting and Auditing in India.</p> <p>B) Ancient Indian Scholar: Koutilya-Kautilya's contribution to accounting: Kautilya's Arthashastra : Book Keeping Rules, Maintenance of Accounts, Classification of Receipts, Roles of Treasury and Auditor, verification and auditing of Accounting.</p> | ..... |  |
| | | <p>Module-II</p> <p>Origin and Development of Indian Accounting Standards- Historical Overview of Financial Reporting in India, Origin and History of Indian</p> | <p>Module-II</p> <p>Origin and Development of Indian Accounting Standards- Historical Overview of Financial Reporting in India, Origin and History of</p> | ..... |  |

| | | Accounting Standards, Definition, Meaning, Establishment of ASB and Objectives of ASB, Objectives of Indian Accounting Standards, Applicability of Indian accounting standards, Benefits/Advantages of Indian Accounting Standards, Stages of Implementation, Major Applicable Indian Accounting Standards, | Indian Accounting Standards, Definition, Meaning, Establishment of ASB and Objectives of ASB, Objectives of Indian Accounting Standards, Applicability of Indian accounting standards, Benefits/Advantages of Indian Accounting Standards, Stages of Implementation, Major Applicable Indian Accounting Standards, | | |
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| B.Com II Group A Div A&B | Financial Management paper-I | <p>Module –I Introduction of Financial Management and Capital Structure</p> <p>A) Introduction of Financial Management:</p> <p>Introduction, Meaning, and Scope of Financial Management, Finance Functions, Objectives of Financial Management, Role of Finance Manager.</p> <p>B) Capital Structure: Meaning of Capital Structure, Optimum Capital Structure, Determinants of capital structure, Computation of Optimum Capital Structure, Approaches to Determine Appropriate Capital Structure (EBIT- EPS Approaches only).</p> | <p>Module –I Introduction of Financial Management and Capital Structure</p> <p>A) Introduction of Financial Management:</p> <p>Introduction, Meaning, and Scope of Financial Management, Finance Functions, Objectives of Financial Management, Role of Finance Manager.</p> <p>B) Capital Structure: Meaning of Capital Structure, Optimum Capital Structure, Determinants of capital structure, Computation of Optimum Capital Structure, Approaches to Determine Appropriate Capital Structure (EBIT- EPS Approaches only).</p> | | |





| | | Module-II Capital Structure and Firms Valuation: Leverages- Meaning of Leverage, Type of Leverages- Operating Leverage, Financial Leverage and Combined Leverage. (With Practical Problems) Introduction to Capital Structure Theories, Assumptions of Capital Structure Theories, Capital Structure Theories- Net Income (NI) Approach, Net Operating Income (NOI) Approach, Modigliani-Miller Approach (MM Hypothesis) and Traditional Approach. | Module-II Capital Structure and Firms Valuation: Leverages- Meaning of Leverage, Type of Leverages- Operating Leverage, Financial Leverage and Combined Leverage. (With Practical Problems) Introduction to Capital Structure Theories, Assumptions of Capital Structure Theories, Capital Structure Theories- Net Income (NI) Approach, Net Operating Income (NOI) Approach, Modigliani-Miller Approach (MM Hypothesis) and Traditional Approach. | | |
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| B.Com III Div B&C | | Module-I Introduction of Auditing and Auditor. A) Auditing: Meaning, Objectives, Scope, general principles, Types of Audit, Environmental Audit, Energy Audit, System Audit, and Safety Audit, Internal and external Audit and Importance of Internal Check. B) Auditor: Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative | Module-I Introduction of Auditing and Auditor. A) Auditing: Meaning, Objectives, Scope, general principles, Types of Audit, Environmental Audit, Energy Audit, System Audit, and Safety Audit, Internal and external Audit and Importance of Internal Check. B) Auditor: Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative | | |



Societies.

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Module –II Vouching, Verification, and Valuation

- a) Vouching:** Meaning, and Importance of Vouching, Vouching of Cash and Credit transactions.
- b) Verification:** Meaning, Definition, Important points Consideration for verification.
- c) Valuation:** Meaning, Definition, and Methods of Valuation Assets and liabilities.

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Module-III Computerized Audit: Computer Assisted Audit Techniques (CAATs): Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test Using CAATs and Precautions for using CAATs.

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Module-IV Audit Report: Audit Report: Types of Audit Report and Statutory Audit Report.

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Name of Teacher- Dr. Surekha .S. Awate

Department- B.Com Commerce

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|--------------------------------|--------------------------------------|---|--|-------------------------|--------|
| B.Com- I Group- A Div- A | Financial Accounting Paper -II | Module-I Single Entry: Conversion of single entry in to double entry system. Branch Accounting: Types of Branch Accounting | Module-I Single Entry: Conversion of single entry in to double entry system Branch Accounting: Types of Branch Accounting | | |
| | | Module-II Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee. | Module-II Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee. | ..... |  |
| | | Module-III Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Inter-Departmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss | Module-III Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Inter-Departmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & | ..... |  |



account and Balance sheet.

Loss account and Balance sheet.

Module-IV financial Accounting Standard
Concept, Benefits, Salient Features of first, time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS): Need and procedures

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Concept, Benefits, Salient Features of first, time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS): Need and procedures.

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Class

Subject

Syllabus assigned

Syllabus Covered

Syllabus not to Covered

Remark

B.Com-II
Group-A
Div-A&B

Financial
Management-II

Module-I Cost of Capital and Weighted Average Cost of Capital:

A) Cost of capital:

Meaning, Definition, Importance of Cost of capital, Classification of cost, Computation of specific Cost of Capital, Cost of Equity, Cost of Retained Earnings, Cost of preference Shares, Cost of debt.

B) Weighted Average Cost of Capital(WACC):

Meaning, Steps involved in computation of WACC, Assignment of Weights- Book Value Weights, Capital Structure Weight, Market Value Weight, Calculation of WACC. Factors affecting on WACC.

Module-I Cost of Capital and Weighted Average Cost of Capital:

A) Cost of capital:

Meaning, Definition, Importance of Cost of capital, Classification of cost, Computation of specific Cost of Capital, Cost of Equity, Cost of Retained Earnings, Cost of preference Shares, Cost of debt.

B) Weighted Average Cost of Capital(WACC):

Meaning, Steps involved in computation of WACC, Assignment of Weights- Book Value Weights, Capital Structure Weight, Market Value Weight, Calculation of WACC. Factors affecting on WACC.

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Module-II Capital Budgeting and Techniques of Capital Budgeting:

A) Capital Budgeting: Meaning, importance, and kinds of capital budgeting,

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A) Capital Budgeting: Meaning, importance, and kinds of capital



classification of projects, process of capital Budgeting.

B) Techniques of Capital Budgeting:
Traditional Techniques-Pay-back Period(PBP) and Accounting Rate of Return(ARR) **Modern Techniques**-Net Present Value(NPV), Internal Rate of Return(IRR), and Profitability Index(PI).

budgeting, classification of projects, process of capital Budgeting.

B) Techniques of Capital Budgeting:
Traditional Techniques-Pay-back Period(PBP) and Accounting Rate of Return(ARR) **Modern Techniques**-Net Present Value(NPV), Internal Rate of Return(IRR), and Profitability Index(PI).

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|-------------------|---|--|--|-------------------------|--------|
| B.Com-III Div-B&C | Adavanced Accountancy Paper-IV (Taxation) | Module-I Basics of Income Tax: Definitions, Residence and Tax, Liability. | Module-I Basics of Income Tax: Definitions, Residence and Tax, Liability. | | |
| | | Module-II Exemptions and Deductions: Exempted Incomes U/S 10 And Deductions Under chapter VIA applicable to individuals. | Module-II Exemptions and Deductions: Exempted Incomes U/S 10 And Deductions Under chapter VIA applicable to individuals. | ..... |  |
| | | Module-III Heads of Incomes: Salaries, House Property, Business or Profession, Capital gains, Other sources, Computation of Total Taxable income from salary, House Property, Business or Profession. | Module-III Heads of Incomes: Salaries, House Property, Business or Profession, Capital gains, Other sources, Computation of Total Taxable income from salary, House Property, Business or Profession. | ..... |  |

Module-IV Introduction of GST:(Goods and Service Tax)

Concept and features of Indirect Tax,
Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework of GST as introduced in India, Benefits of GST and Challenges in implementing GST.

Module-IV Introduction of GST:(Goods and Service Tax)

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Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework of GST as introduced in India, Benefits of GST and Challenges in implementing GST.



Signature
(Signature of Teacher)
(Dr. Surekha S. Awate)

Signature
HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)